IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH DECEMBER 2007 / 23RD AGRAHAYANA 1929

OP.No. 6893 of 2003(U)

PETITIONER:

N. BHAGSEERATHAN, SONEY CASHEW
COMPANY, KOLLAM.

BY ADV. SRI.S.RAMESH BABU
SMT.LATHA GIRI

RESPONDENTS:

ASSISTANT COMMISSIONER (ASSESSMENT) II,
SPECIAL CIRCLE, KOLLAM.

BY SHRI. K.P.PRADEEP, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO. 6893/2003

ORDER ON CMP NO.12093/2003 IN O.P.NO. 6893/2003

DISMISSED.

14/12/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE NOTICE ISSUED TO PETITIONER DATED 08/07/2002.

P2 : COPY OF SAID OBJECTIONS FILED BY THE PETITIONER ON 30/09/2002 BEFORE THE RESPONDENT.

P3 : COPY OF THE ASSESSMENT DATED 30/09/2002 PASSED BY THE RESPONDENT.

P4 : COPY OF NOTICE OF DEMAND SERVED ON THE PETITIONER ON 09/01/2003.

P5 : COPY OF NOTICE OF FINAL ANNUAL ASSESSMENT AND DEMAND DATED 13/12/2002 AND SERVED ON THE PETITIONER ON 09/01/2003.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 6893 of 2003

Dated, this the 14th day of December, 2007

J U D G M E N T

Petitioners are challenging sales tax assessment completed for the assessment year 1987-88 on the ground of limitation. Limitation is saved by Section 17A of the KGST Act. The issue raised is clearly covered by the full bench decision of this Court in **Geo Sea Foods** Vs. **Addl. Sales Tax Officer**, reported in 2006(1) KLT 72. This original petition is devoid of any merit and is dismissed following the said judgment.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg